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1. (Twice Amended) A system of at least four components for a coating composition comprising,
- (I) a component comprising at least one oligomeric or polymeric resin containing functional groups that react with isocyanate groups as binder,
 - (II) a component comprising at least one polyisocyanate as crosslinking agent,
 - (III) a component that comprises water and is substantially free from acrylate copolymers dispersed or dissolved therein, and
 - (IV) a finely divided solid component that comprises at least one water-soluble or -dispersible finely divided solid acrylate copolymer
- wherein the at least four components are not mixed.

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3. (Twice Amended) The coating composition of claim 1, wherein the finely divided solid component (IV) is prepared by at least one of
- i) spray-drying solutions, emulsions, or dispersions of the acrylate copolymers;
 - ii) freeze-drying of solutions, emulsions, or dispersions of the acrylate copolymers;
 - iii) precipitation of acrylate copolymers from their solution, dispersion or emulsion;
 - iv) emulsion polymerization of the acrylate copolymers;
 - v) precipitation polymerization of the acrylate copolymers; and
 - vi) grinding of the acrylate copolymers.

- B³
11. (Twice Amended) A coating comprising the coating product of the coating composition of claim 1, wherein the coating is one of an automotive OEM finish, a refinish, a plastic coating, a topcoat, and a primer-surfacer.